

Sales Tax - Internet Sales/Purchases

Do I charge sales tax when making sales through the Web site?

A Web site retailer that sells tangible personal property collects tax in the same manner as a mail order business that sends catalogs to customers to place phone or mail orders. If the seller and the customer are both located in the same taxing jurisdiction, then the seller must collect that tax. For example, if you and the customer ordering from you are both located in Colorado, you must charge the 2.9 percent Colorado state sales tax. If you and the customer are both located in Estes Park, you must charge Colorado state sales tax in addition to any county and city tax for Estes Park that may apply. For further information on determining when to collect local taxes on shipped sales, see [FYI Sales 62](#).

This example assumes you have no physical presence outside of your local jurisdiction. If you deliver items yourself or if you employ sales people to sell or advertise your product in other jurisdictions, we advise you to seek the assistance of a tax professional to help you keep track of the various tax rates and tax filing requirements in each jurisdiction. A complete listing of Colorado Sales/Use Tax Rates is also available on our [Sales Tax Rate Charts site](#).